



**MISSISSIPPI  
DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS**

SAM POLLES, Ph.D.  
Executive Director

**FINANCIAL AUDIT FINDINGS**

October 24, 2003

Honorable Phil Bryant, State Auditor  
Office of the State Auditor  
State of Mississippi  
501 North West Street Suite 801  
Jackson, MS 39205-0956

Dear Mr. Bryant:

We are pleased to receive the financial audit findings for the Department of Wildlife, Fisheries and Parks for fiscal year 2003.

The audit of selected accounts disclosed the following items of concern which this department has already corrected or will correct immediately:

**REPORTABLE CONDITIONS**

**Controls Should Be Strengthened Over Park Revenue**

The Parks Division is in the planning stages of implementing an electronic system for the collection of all Park User fees. The automated system will eliminate discrepancies in user fees collected.

**Internal Controls Over Network Security Should Be Strengthened**

We do not agree with points set forth in this finding. Grace logins were set for all agency user accounts. The two user accounts cited were set to a different number of grace logins, but grace logins were properly set. We have no record of an agency policy requiring thirty day password expirations; however, all passwords were set to expire within forty days or less. Of the lists provided indicating user accounts not requiring passwords, user accounts not having address restrictions and user accounts that were not disabled, our records show one account did have a password and two accounts did have network restrictions.

### **Internal Controls Over The Card Security System Should Be Strengthened**

Of the seven cards indicated with access to restricted areas, the following response details the need for such access for six individuals:

- Card 1. This access was provided for a contract employee with work assignments in that area.
- Card 2. This access was provided for the Deputy Support Services Director, who has management and oversight responsibility for that area in the absence of the Support Services Director.
- Card 3. This access was provided for a member of the team that maintains the building's security system, Access Control Group.
- Card 4. This access was provided for a member of the team that maintains the building's security system, Access Control Group.
- Card 5. This access was provided for a member of the team that maintains the building's security system, Access Control Group.
- Card 6. This access was provided to ITS who maintains computer room equipment.
- Card 7. This card was issued in error and is no longer in service.

In the three instances where multiple access cards were issued to employees, lost, stolen and/or misplaced cards were disabled during the activation of temporary access cards to ensure the integrity of the system.

### **Resource Access Control Facility (RACF) Settings Should Be Reviewed To Maximize Control Capabilities**

An employee that is independent of the control function has been given the responsibility of monitoring this function on a quarterly basis to ensure that all questions have been resolved.

### **Obtain SAS 70 Audits For Service Organizations**

The Agency will request that the original contractual agreement facilitated by ITS be amended to include this requirement.

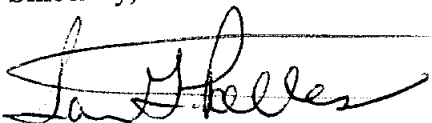
## **IMMATERIAL WEAKNESSES IN INTERNAL CONTROL**

### **Bank Accounts Should Be Reconciled**

Bank Reconciliation procedures have been reviewed and changed to use the correct cutoff date for the book balance.

We want to thank your staff for their professional approach to our audit. We consider this input to be a real benefit to the Agency.

Sincerely,



Sam G. Polles, Ph. D.  
Executive Director